



**MINISTRY: FINANCE
REPUBLIC OF SOUTH AFRICA**

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Ref: M3/3/1/1(185/2026)

Hon. Ms Thoko Didiza, MP
Speaker of the National Assembly
Parliament of the Republic of South Africa
PO Box 15
CAPE TOWN
8000

Dear Honourable Speaker

**NOTING OF THE AMENDMENTS TO THE NATIONAL TREASURY 2025/26 ANNUAL
PERFORMANCE PLAN**

I hereby wish to inform you of the amendments to the National Treasury 2025/26 Annual Performance Plan. These changes are brought about by the need to enhance the monitoring mechanisms on the identified output indicators and technical indicator descriptions.

The amendments to the 2025/26 Annual Performance Plan are attached as “**Annexure A**” to this submission.

I appreciate your noting in this regard.

Yours sincerely,

**ENOCH GODONGWANA, MP
MINISTER OF FINANCE
DATE:11/02/2026**



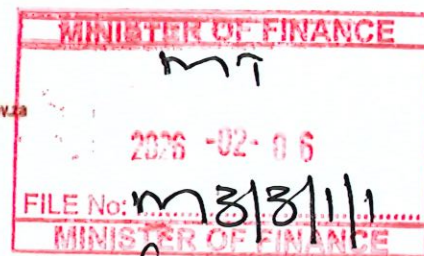
national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

MEMORANDUM

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To: ENOCH GODONGWANA

From: LAURA MSEMÉ

Division: OFFICE OF THE DIRECTOR-GENERAL
REQUEST FOR APPROVAL OF THE AMENDMENTS TO THE NATIONAL TREASURY

Doc ref: 2025/26 ANNUAL PERFORMANCE PLAN

Date: 5 February 2026

REQUEST FOR APPROVAL OF THE AMENDMENTS TO THE NATIONAL TREASURY 2025/26 ANNUAL PERFORMANCE PLAN

1. PURPOSE

1.1 The purpose of the submission is to request the Minister to:

- Approve the amendments to the National Treasury 2025/26 Annual Performance Plan; and
- Sign the letter addressed to the Speaker of Parliament regarding the amendments to the National Treasury 2025/26 Annual Performance Plan.

2. DISCUSSION

- 2.1 National Treasury has effected amendments to the 2025/26 Annual Performance Plan output indicator tables and technical indicator descriptions to enhance the monitoring mechanisms on the identified output indicators.
- 2.2 Output indicator number 3.1.6 "Percentage of infrastructure plans assessment reports reviewed" was amended to "Percentage of infrastructure plans reviewed" to correctly reflect that it is the infrastructure plans that are reviewed and not the infrastructure plans assessment reports.
- 2.3 Output indicator number 3.1.7 "Number of catalytic projects prioritised for implementation" has been removed from the 2025/26 Annual Performance Plan due to the restructuring of infrastructure related functions within the department.
- 2.4 Target for output indicator number 5.1.2 "Amendments to the PFMA and MFMA drafted" has been amended from "PFMA and MFMA amendments submitted to Minister" to "Amendments to the PFMA and MFMA submitted to FOSAD" to align to the oversight processes required for the amendments.
- 2.5 Output indicator number 5.1.8 "Procurement legislation developed" has been removed from the 2025/26 Annual Performance Plan due to processes that must be embarked on which are not within the department's control.

- 2.6 The detailed amendments to the 2025/26 Annual Performance Plan are attached as “Annexure A” to this submission.

3. RECOMMENDATIONS

- 3.1 It is recommended that the Minister:

- Approves the amendments to the National Treasury 2025/26 Annual Performance Plan; and
- Signs the letter addressed to the Speaker of Parliament regarding the changes to the National Treasury 2025/26 Annual Performance Plan (Annexure A).

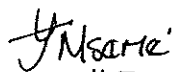
Compiled by Strategic Planning, Monitoring and Evaluation (SPM&E)

☒ Recommended

☐ Not recommended

☐ Recommended with comments

Or SignHub Signature



Signature

LAURA MSEME

Chief Director: Strategic Management and Oversight

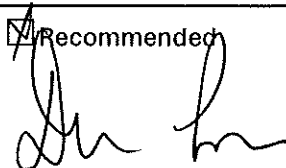
Date: 4 February 2026

☒ Recommended

☐ Not recommended

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Signature

DUNCAN PIETERSE

Director-General

Date: 05/02/26

REQUEST FOR APPROVAL OF THE AMENDMENTS TO THE NATIONAL
TREASURY 2025/26 ANNUAL PERFORMANCE PLAN

MEMORANDUM

☒ Approved

☐ Not approved

☐ Approved with comments



Signature

ENOCH GODONGWANA, MP

Minister of Finance

Date: 10/02/2026

Or SignHub Signature

ANNUAL PERFORMANCE PLAN 2025-26 AMENDMENTS

PROGRAMME 3

AS TABLED

Outcomes, Outputs, Output Indicators and Targets

No.	Outcomes	Outputs	Output Indicators	Annual Targets							
				Audited / Actual Performance				Estimated Performance	Planned Performance Current Year	MTEF Period	
				2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
3.1.6	Increased public infrastructure investment	Infrastructure plans assessment reports	Percentage of infrastructure plans assessment reports reviewed	#	100%	100%	100%	100%	100%	100%	100%
3.1.7		Approved catalytic projects	Number of catalytic projects prioritised for implementation	#	#	#	18	30	35	40	40

AS AMENDED

No.	Outcomes	Outputs	Output Indicators	Annual Targets							
				Audited / Actual Performance				Estimated Performance	Planned Performance Current Year	MTEF Period	
				2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
3.1.6	Increased public infrastructure investment	Infrastructure plans review reports	Percentage of infrastructure plans reviewed	#	100%	100%	100%	100%	100%	100%	100%

No.	Outcomes	Outputs	Output Indicators	Annual Targets						
				Audited / Actual Performance			Estimated Performance	Planned Performance Current Year	MTEF Period	
				2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
3.1.7		Approved catalytic projects	Number of catalytic projects prioritised for implementation	Output indicator removed from the 2025/26 APP						

AS TABLED

Output Indicators: Annual and Quarterly Targets

No.	Output Indicators	Annual Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
3.1.6	Percentage of infrastructure plans assessment reports reviewed	100%	N/A	N/A	100%	N/A
3.1.7	Number of catalytic projects prioritised for implementation	30	N/A	15	N/A	15

AS AMENDED

No.	Output Indicators	Annual Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
3.1.6	Percentage of infrastructure plans reviewed	100%	N/A	N/A	100%	N/A
3.1.7	Number of catalytic projects prioritised for implementation	Output indicator removed from the 2025/26 APP				

PROGRAMME 5

AS TABLED

No.	Outcomes	Outputs	Output Indicators	Annual Targets							
				Audited / Actual Performance				Estimated Performance	Planned Performance	MTEF Period	
				2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
5.1.2	Sound financial controls and management of public finances	Legislative reforms (Amendment of the PFMA and MFMA)	Amendments to the PFMA and MFMA drafted	#	#	#	PFMA and MFMA amendments published for public comments	PFMA and MFMA amendments submitted to Minister	PFMA and MFMA amendments submitted to Parliament	N/A	N/A
5.1.8		Procurement legislation	Procurement legislation developed	#	Public Procurement Bill submitted to Cabinet	Draft Public Procurement Regulations not produced	Draft Public Procurement Regulations produced	Regulations to the Public Procurement Act promulgated	Public Procurement Act reviewed	Implementation of the Public Procurement	Implementation of the Public Procurement

AS AMENDED

No.	Outcomes	Outputs	Output Indicators	Annual Targets							
				Audited / Actual Performance			Estimated Performance	Planned Performance Current Year	MTEF Period		
				2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
5.1.2	Sound financial controls and management of public	Amendments to the PFMA and MFMA	Amendments to the PFMA and MFMA drafted	#	#	#	PFMA and MFMA amendments published for public comments	Amendments to the PFMA and MFMA submitted to FOSAD	PFMA and MFMA amendments submitted to Parliament	N/A	N/A

Annexure A

No.	Outcomes	Outputs	Output Indicators	Annual Targets							
				Audited / Actual Performance			Estimated Performance	Planned Performance Current Year	MTEF Period		
	finances			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
5.1.8	Sound financial controls and management of public finances	Procurement legislation	Procurement legislation developed	Output indicator removed from the 2025/26 APP							

AS TABLED

Output Indicators: Annual and Quarterly Targets

Output Indicators		Annual Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
5.1.2	Amendments to the PFMA and MFMA drafted	PFMA and MFMA amendments submitted to Minister	N/A	N/A	N/A	PFMA and MFMA amendments submitted to Minister
5.1.8	Procurement legislation developed	Regulations to the Public Procurement Act promulgated	N/A	N/A	N/A	Regulations to the Public Procurement Act promulgated

AS AMENDED

Output Indicators		Annual Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
5.1.2	Amendments to the PFMA and MFMA drafted	Amendments to the PFMA and MFMA submitted to FOSAD	N/A	N/A	N/A	Amendments to the PFMA and MFMA submitted to FOSAD

Output Indicators		Annual Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
5.1.8	Procurement legislation developed	Output indicator removed from the 2025/26 APP				

TECHNICAL INDICATOR DESCRIPTIONS

AS TABLED

Output Indicator no 3.1.6	
Indicator Title	Percentage of infrastructure plans assessment reports reviewed
Definition	The indicator measures the ability of provincial departments to improve their infrastructure planning and the institutionalisation of the infrastructure delivery management system (IDMS)
Source of data	Assessment documents of the user asset management plans and infrastructure programme management plans
Method of Calculation / Assessment	$\frac{\text{Number of infrastructure plans reviewed}}{\text{Number of infrastructure plans received}} \times 100$
Means of verification	Infrastructure plans assessment review reports
Assumptions	Timeous submission by provincial departments
Disaggregation of Beneficiaries (where applicable)	Target for Women: N/A Target for Youth: N/A Target for People with Disabilities: N/A
Spatial Transformation (where applicable)	Reflect on contribution to spatial transformation priorities: N/A Reflect on the spatial impact area: N/A
Calculation Type	Non-cumulative
Reporting Cycle	Annually
Desired performance	100% of infrastructure plans assessment reports reviewed
Indicator responsibility	Chief Directorate: Provincial and Local Government Infrastructure

Output Indicator no 3.1.7	
Indicator Title	Number of catalytic projects prioritised for implementation
Definition	Catalytic projects are identified within spatially targeted areas as part of the investment planning and preparation and are set out in investment plans. The indicator monitors the number of these catalytic projects that have been prioritised for implementation. A catalytic project can be a single municipal project or a component
Source of data	Approved investment plans
Method of Calculation / Assessment	Simple count of the catalytic projects prioritised for implementation
Means of verification	Meeting records with list of projects prioritised
Assumptions	Municipalities to drive implementation of the investment plan and the associated intergovernmental project pipeline Municipalities organise themselves to better engage with the private sector and to improve public sector investment coordination to better attract private sector investments
Disaggregation of Beneficiaries (where applicable)	Target for Women: N/A Target for Youth: N/A Target for People with Disabilities: N/A
Spatial Transformation (where applicable)	Diverse land uses introduced into spatially targeted areas
Calculation Type	Cumulative (year-end)

Output Indicator no 3.1.7	
Reporting Cycle	Bi-annually
Desired performance	30 catalytic projects prioritised for implementation
Indicator responsibility	Chief Directorate: Neighbourhood Development Partnership Programme

AS AMENDED

Output Indicator no 3.1.6	
Indicator Title	Percentage of infrastructure plans reviewed
Definition	The indicator measures the ability of provincial departments to improve their infrastructure planning and the institutionalisation of the infrastructure delivery management system (IDMS)
Source of data	Assessment documents of the user asset management plans and infrastructure programme management plans
Method of Calculation / Assessment	Number of infrastructure plans reviewed x 100 Number of infrastructure plans received
Means of verification	Infrastructure plans review reports
Assumptions	Timeous submission by provincial departments
Disaggregation of Beneficiaries (where applicable)	Target for Women: N/A Target for Youth: N/A Target for People with Disabilities: N/A
Spatial Transformation (where applicable)	Reflect on contribution to spatial transformation priorities: N/A Reflect on the spatial impact area: N/A
Calculation Type	Non-cumulative
Reporting Cycle	Annually
Desired performance	100% of infrastructure plans reviewed
Indicator responsibility	Chief Directorate: Provincial and Local Government Infrastructure

Output Indicator no 3.1.7	
Indicator Title	Number of catalytic projects prioritised for implementation
Indicator removed from the 2025/26 APP	

AS TABLED

Output Indicator no 5.1.2	
Indicator Title	Amendments to the PFMA and MFMA drafted
Definition	This refers to drafting of amendments to the Public Finance Management Act (PFMA) and Municipal Finance Management Act (MFMA) aimed at enhancing the effectiveness and efficiency of financial management legislation by aligning and streamlining processes, strengthening accountability and enforcement measures, within institutions that must comply with the PFMA and MFMA.
Source of data	Cabinet memo submitted to Minister
Method of Calculation / Assessment	Verify if the cabinet memo was submitted to Minister

Output Indicator no 5.1.2	
Means of verification	Cabinet memo submitted to Minister
Assumptions	That the public comment process is completed as planned That the Minister approves the amendments for submission to Cabinet
Disaggregation of Beneficiaries (where applicable)	Target for Women: N/A Target for Youth: N/A Target for People with Disabilities: N/A
Spatial Transformation (where applicable)	Reflect on contribution to spatial transformation priorities: N/A Reflect on the spatial impact area: N/A
Calculation Type	Non-cumulative
Reporting Cycle	Annually
Desired performance	PFMA and MFMA amendments submitted to Minister
Indicator responsibility	Chief Directorate: Governance Monitoring & Compliance Chief Directorate: MFMA Implementation

Output Indicator no 5.1.8	
Indicator Title	Procurement legislation developed
Definition	The Public Procurement Act addresses fragmentation in procurement legislative environment and will include regulatory aspects related to the procurement of Public Private Partnerships (PPPs) and infrastructure. Significant procurement reforms will be supported by greater use of technology and automation including provision of real-time information regarding, among others, tax compliance, and the profile and historical performance of prospective service providers
Source of data	Regulations to the Public Procurement Act promulgated
Method of Calculation / Assessment	Verify if Regulations to the Public Procurement Act are promulgated
Means of verification	Regulations to the Public Procurement Act promulgated Government gazette
Assumptions	That the public consultation process is concluded That Parliament approves the regulations for promulgation by the Minister
Disaggregation of Beneficiaries (where applicable)	Target for Women: N/A Target for Youth: N/A Target for People with Disabilities: N/A
Spatial Transformation (where applicable)	Reflect on contribution to spatial transformation priorities: N/A Reflect on the spatial impact area: N/A
Calculation Type	Non-cumulative
Reporting Cycle	Annually
Desired performance	Regulations to the Public Procurement Act promulgated
Indicator responsibility	Chief Directorate: SCM Policy and Legal

AS AMENDED

Output Indicator no 5.1.2	
Indicator Title	Amendments to the PFMA and MFMA drafted

Output Indicator no 5.1.2	
Definition	This refers to drafting of amendments to the Public Finance Management Act (PFMA) and Municipal Finance Management Act (MFMA) aimed at enhancing the effectiveness and efficiency of financial management legislation by aligning and streamlining processes, strengthening accountability and enforcement measures, within institutions that must comply with the PFMA and MFMA.
Source of data	Amendments to the PFMA and MFMA submitted to FOSAD
Method of Calculation / Assessment	Verify if the amendments to the PFMA and MFMA were submitted to FOSAD
Means of verification	Amendments to the PFMA and MFMA submitted to FOSAD
Assumptions	That the stakeholder consultations are completed as planned
Disaggregation of Beneficiaries (where applicable)	Target for Women: N/A Target for Youth: N/A Target for People with Disabilities: N/A
Spatial Transformation (where applicable)	Reflect on contribution to spatial transformation priorities: N/A Reflect on the spatial impact area: N/A
Calculation Type	Non-cumulative
Reporting Cycle	Annually
Desired performance	Amendments to the PFMA and MFMA submitted to FOSAD
Indicator responsibility	Chief Directorate: Governance Monitoring & Compliance Chief Directorate: MFMA Implementation

Output Indicator no 5.1.8	
Indicator Title	Procurement legislation developed
Indicator removed from the 2025/26 APP	